Amendments to the Claims

This listing of the claims will replace all prior versions and listings of claims in the application.

Listing of Claims:

Claims 1-10 (cancelled)

11. (currently amended): A floating gate, comprising:

a first conducting layer with a top surface and a sidewall, wherein a first edge is formed at an intersection of the top surface and the sidewall, the sidewall and portions of the top surface being covered by a dielectric material; and

a second conducting layer symmetric about a vertical center line with a Bird's Beak edge, wherein the second conducting layer is formed on the first conducting layer.

12. (original): The floating gate as claimed in the claim 11, wherein the first conducting layer comprises a poly layer.

13. (original): The floating gate as claimed in the claim 11, wherein the second conducting layer comprises a poly layer.

14. (previously presented): The floating gate as claimed in the claim 11, wherein a bottom portion of the second conducting layer is narrower than a top portion of the first conducting layer.

15. (currently amended): The floating gate as claimed in the claim 14, wherein ~~the~~ a width of a top portion of the second conducting layer is equal to a width of the top portion of the first conducting layer.

16. (previously presented): A floating gate, comprising:

a first conducting layer with a top surface and a sidewall, wherein a first edge is formed at an intersection of the top surface and the sidewall, the sidewall and portions of the top surface being covered by a dielectric material; and

a second conducting layer with a concave top surface and a concave sidewall, wherein a second edge is formed at an intersection of the concave top surface and the concave sidewall, and the second conducting layer is formed on the first conducting layer.

17. (original): The floating gate as claimed in the claim 16, wherein the first conducting layer comprises a poly layer.

18. (original): The floating gate as claimed in the claim 16, wherein the second conducting layer comprises a poly layer.

19. (previously presented): The floating gate as claimed in the claim 16, wherein a bottom portion of the second conducting layer is narrower than a top portion of the first conducting layer.